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An Act To Clarify the Exemption of Retail Sales of Kerosene from the Sales Tax

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §1760, sub-§9, as amended by PL 2007, c. 438, §34, is further amended to read:

9. Coal, oil and wood. Coal, oil, wood and all other fuels, except gas and electricity, when bought for cooking and heating in buildings designed and used for both human habitation and sleeping. For purposes of determining an exemption for kerosene pursuant to this subsection, the retail sale of kerosene that is dispensed from a fuel pump into individual containers of 5 gallons or less is presumed to meet the requirements of this subsection and is exempt from the tax imposed pursuant to this Part.

Sec. 2. Effective date. This Act takes effect August 1, 2008.

SUMMARY

Current law provides an exemption from the sales tax for sales of fuels used for cooking and heating in buildings designed and used for human habitation and sleeping. This bill clarifies that kerosene dispensed into containers of 5 gallons or less is presumed to be used for such cooking and heating and is thus exempt from sales tax.